ABSTRACT OF THE DISCLOSURE

There is provided a semiconductor device including (a) a semiconductor substrate, (b) an insulating film formed at a surface of the semiconductor substrate for defining device regions in each of which a semiconductor device is to be fabricated, (c) a gate electrode formed on the semiconductor substrate, (d) a sidewall covering the gate electrode therewith, and (e) drain and source diffusion layers formed at a surface of the semiconductor substrate around the gate electrode, the sidewall having a sidewall offset extending outwardly of the gate electrode along a surface of the semiconductor substrate in at least one of regions below which the drain and source diffusion layers are to be formed, at least one of the drain and source diffusion layers extending towards the gate electrode beyond an edge of the sidewall offset. The semiconductor device can be fabricated without an increase in the number of fabrication steps and further without generation of a band to band tunneling current, even if CMOS logic transistor and a non-volatile memory are fabricated commonly in the semiconductor device.